

MAY 1952

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SECURITY INFORMATION
CENTRAL INTELLIGENCE AGENCY

REPORT

INFORMATION FROM
FOREIGN DOCUMENTS OR RADIO BROADCASTS CD NO.

50X1-HUM

COUNTRY	China
SUBJECT	Chinese Annotated Bibliography, Item 384 (Economic)
HOW PUBLISHED	Book
WHERE PUBLISHED	Shanghai
DATE PUBLISHED	Feb 1952
LANGUAGE	Chinese

DATE OF
INFORMATION 1951

DATE DIST. 30 Jul 1953

NO. OF PAGES 1

SUPPLEMENT TO
REPORT NO.

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SOURCE See below.

Title: Government Accounting Textbook

Author: P'an Pao-chih (潘苞錫), Yu Hsing-yuan (余性元), and Ch'en Chiao-sheng (陳椒先)

Publisher: Li-hsin Hui-chi T'u-shu Yung-p'in She, Shanghai, February 1952
(Revised Edition)

Sponsor or
Issuing Authority: None indicated

No Pages: 345 Language: Chinese

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Area of Coverage: China

Subjects Covered: Government accounting procedures; national budget, income, and expenditures; control of government funds; government departmental and consolidated financial statements. Forms, charts, tables, and diagrams on accounting procedures.

Scholarship Evaluation: Comprehensive textbook for college level students.
More practical than theoretical.

Review: Consists of 16 chapters which deal largely with accounting procedures in the control of departmental income and expenditures, the classification of accounts, accounting records and vouchers, accounting reports, annual financial reports, double entry bookkeeping, etc.

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